

March 29, 2002

The Honorable Hayden H. Horney
Clerk of the Circuit Court
County of Wythe

Board of Supervisors
County of Wythe

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Wythe for the period January 1, 2001 through December 31, 2001.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Properly Assess Fees

The Clerk does not properly assess fees in criminal cases in accordance with the Code of Virginia. We found the following:

- The Clerk did not assess the drug offender fee on four criminal cases tested as required by Section 17.1-275 A (11a) of the Code of Virginia resulting in a potential loss of \$1,125.
- The Clerk erroneously assessed a \$100 forensic laboratory fee with no statutory authority in one case.

When brought to the Clerk's attention, he agreed to review these cases and correct the errors. The Clerk assessed the drug offender fee subsequent to our audit and is in the process of collecting these fees. To help prevent future errors, the Clerk should ensure he understands all fees and instructs his staff in the proper assessment.

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We discussed these comments with the Clerk on March 28, 2002 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK/cam

cc: The Honorable Robert M. D. Turk, Chief Judge
Cellel Dalton, County Administrator
Bruce Haynes, Executive Secretary
Compensation Board
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
Martin Watts, Court Analyst
Supreme Court of Virginia
Paul Delosh, Technical Assistance
Supreme Court of Virginia
Director, Admin and Public Records
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